



**8011-01p**

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-9281; 34-65803; 39-2481; IC-29868]**

#### **Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual to reflect updates to the EDGAR system. The revisions are being made primarily to support the updates to submission form types ABS-15G and ABS-15G/A; to support changes in XBRL validations for filings containing Exhibit 101 documents; to update the OMB information on EDGARLite Form TA-W; and to add a new applicant type to the Form ID. The EDGAR system is scheduled to be upgraded to support this functionality on November 21, 2011.

The filer manual is also being revised to address changes previously made in EDGAR.

**EFFECTIVE DATE:** [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions concerning submission form types ABS-15G and ABS-15G/A contact Heather Mackintosh, Office of Information Technology, at (202) 551-3600; in the Division of Trading and Markets for questions regarding new Form ID applicant type and OMB expiration date for Forms TA-W contact Catherine Moore, Special Counsel, Office of Clearance and Settlement, at (202) 551-5718; in the Division of Risk, Strategy, and Financial Innovation for questions concerning

XBRL validation requirements contact Walter Hamscher, at (202) 551-5397; and in the Office of Information Technology, contact Rick Heroux, at (202) 551-8800.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 11 (November 2011) and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 18 (November 2011). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 11.3 on November 21, 2011 and will introduce the following changes: EDGAR will be upgraded to support updates to submission form

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on August 5, 2011. See Release No. 33-9246 (August 1, 2011) [76 FR 47438].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>3</sup> See Release No. 33-9246 (August 1, 2011) [76 FR 47438] in which we implemented EDGAR Release 11.2. For additional history of Filer Manual rules, please see the cites therein.

type ABS-15G and ABS-15G/A based upon final Rule 15Ga-1<sup>4</sup>. ABS-15G Item 1.02 will require start and end date of reporting period and also a file number if the securitizer has previously filed an ABS-15G under Item 1.01 for the same Asset Class as the report. ABS-15G Item 1.02 will have an option to indicate if the securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i) and/or for the annual period pursuant to Rule 15Ga-1(c)(2)(ii). ABS-15G Item 1.01 will have an option to indicate that the securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1). Additionally, EDGAR will allow submission of multiple ABS-15G Item 1.01 submissions per CIK.

The validation rules processed for filings containing EX-101.INS XBRL documents will be changed to require all elements used to have US English standard labels and all non-English non-empty facts to have corresponding US English variants.

Submission form types 10-KT, 10-KT/A, 10-QT, 10-QT/A and POS AM can now be filed with XBRL documents. EX-101.INS XBRL documents included within POS AM submissions can have the element dei:DocumentType with content equal to F-1, F-3, F-4, F-9, F-10, S-1, S-3, S-4, S-11, POS AM or “Other”.

The OMB expiration date on EDGARLite Form TA-W (Notice of Withdrawal from Registration as Transfer Agent) will be updated to July 31, 2014.

New applicant type ‘Municipal Advisor’ will be available for the filers to select when completing the Form ID to apply for EDGAR access codes. In addition, applicant types ‘Investment Company (or insurance product separate account) or Business Development Company’ and ‘Non-Investment Company Applicant under the 1940 Act’ will be updated to ‘Investment Company, Business Development Company or Insurance Company Separate

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<sup>4</sup> See Final Rule Release No.33-9175, Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Account’ and ‘Non-Investment Company Applicant under the Investment Company Act of 1940’ respectively.

There will be a minor .dot release, EDGAR Release 11.3.1, that will be deployed after Release 11.3 to implement additional XBRL validation changes. On December 12, 2011, the validation rules processed for filings containing EX-101.INS XBRL documents will be changed to require four digit xs:gYear values and will allow distinct values for all outstanding common share classes instead of requiring a single value for dei:EntityCommonStockSharesOutstanding of annual financial statements. For EX-101.SCH documents, the xsd:complexType, or xsd:simpleType name attribute in UTF-8 must be less than 200 bytes of UTF-8 text. The content for targetnamespace, roleURI or arcroleURI attribute in UTF-8 must not exceed 255 bytes in length. For EX-101.INS documents, the local name part of the content for xbrli:measure:element must be less than 200 bytes of text.

The filer manual is also being revised to address minor software changes made previously in EDGAR. Submission form types SC 14N, SC 14N-S and their amendments were made available for use on EDGARLink Online. Form 8-K Item 5.08 (Shareholder Director Nominations) was also made available for use on submission form types 8-K, 8-K12B, 8-K12G3, 8-K15D5 and their amendments.

Submission form types 13F-HR, 13F-HR/A, 13F-NT and 13F-NT/A were updated to accept March 31, June 30, September 30, or December 31 as valid dates for the Period field. A future date will still be not allowed for the Period field.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today’s revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. We will post electronic format copies on the Commission's website; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<sup>5</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>6</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,<sup>7</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 11.3 is scheduled to become available on November 21, 2011. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>8</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange

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<sup>5</sup> 5 U.S.C. 553(b).

<sup>6</sup> 5 U.S.C. 601- 612.

<sup>7</sup> 5 U.S.C. 553(d)(3).

<sup>8</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

Act of 1934,<sup>9</sup> Section 319 of the Trust Indenture Act of 1939,<sup>10</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>11</sup>

#### List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

#### TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

### **PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

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2. Section 232.301 is revised to read as follows:

#### **§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,”

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<sup>9</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>10</sup> 15 U.S.C. 77sss.

<sup>11</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

Version 11 (November 2011). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 18 (November 2011). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 2 (August 2011). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. Electronic copies are available on the Commission’s website. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Elizabeth M. Murphy  
Secretary

November 22, 2011